

Statement of Changes in Net Position for Fiscal 2002 Reporting

						USSGL Attributes/1		
						Adjusted Trial Balance		
Cum. Res. of Oper.	Unexp. Approp.	Line No	Pre/ Post	Trial Bal	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
		1	Beginning Balances					
	X	1	Pre	B	3100	Unexpended Appropriations - Cumulative		
X		1	Pre	B	3310	Cumulative Results of Operations		
		2	Prior-Period Adjustments (+/-)					
X		2	Pre	E	7400	Prior-Period Adjustments		
	X	2	Pre	E	3109	Unexpended Appropriations - "Prior-Period Adjustment"		
		3	Beginning Balances, As Adjusted					
X	X	3			CALC (1..2)			
		Budgetary Financing Sources:						
		4	Appropriations Received					
	X	4	Pre	E	3101	Unexpended Appropriations - Appropriations Received		Should tie to the Statement of Budgetary Resources, line 1A, except for trust and special funds.
		5	Appropriations Transferred-In/Out (+/-)					
	X	5	Pre	E	3102	Unexpended Appropriations - Transfers In		Debit - Decreases/Credit - Increases
	X	5	Pre	E	3103	Unexpended Appropriations - Transfers Out		Debit - Decreases/Credit - Increases
		6	Other Adjustments (Rescissions, etc.) (-)					
	X	6	Pre	E	3106	Unexpended Appropriations - Adjustments		Debit - Decreases/Credit - Increases
X		6	Pre	E	5790	Other Financing Sources		Relating to adjustments. Debit - Increases/Credit - Increases
		7	Appropriations Used					
	X	7	Pre	E	3107	Unexpended Appropriations - Used		Debit - Decreases/Credit - Increases
X		7	Pre	E	5700	Expended Appropriations		Debit - Decreases/Credit - Increases

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		8	Non-Exchange Revenue						
X		8	Pre	E	5310	Interest Revenue	T	A	
X		8	Pre	E	5319	Contra Revenue for Interest	T	A	
X		8	Pre	E	5320	Penalties, Fines and Administrative Fees Revenue	T	A	
X		8	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees	T	A	
X		8	Pre	E	5800	Tax Revenues Collected	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5801	Tax Revenue Accrual Adjustment	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5809	Contra Revenue for Taxes	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5890	Tax Revenue Refunds	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5900	Other Revenue	T	A	
X		8	Pre	E	5909	Contra Revenue for Other Revenue	T	A	
		9	Donations and Forfeitures of Cash and Cash Equivalents						
X		9	Pre	E	5600	Donated Revenue - Financial Resources	T*		
X		9	Pre	E	5609	Contra Revenue for Donations - Financial Resources	T*		
X		9	Pre	E	5900	Other Revenue	T		Budgetary. Related to forfeitures of cash and cash equivalents.
X		9	Pre	E	5909	Contra Revenue for Other Revenue	T		Budgetary. Related to forfeitures of cash and cash equivalents.
		10	Transfers-in/out Without Reimbursement (+/-)						
X		10	Pre	E	5740	Appropriated Earmarked Receipts Transferred In			
X		10	Pre	E	5745	Appropriated Earmarked Receipts Transferred Out			
X		10	Pre	E	5750	Expenditure Financing Sources - Transfers-In			

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of Oper.	Approp.	No	Post	Bal	Account	Title	Nonexch.	Noncust.	Additional Information Required
X		10	Pre	E	5755	Nonexpenditure Financing Sources - Transfers-In			
X		10	Pre	E	5760	Expenditure Financing Sources - Transfers-Out			
X		10	Pre	E	5765	Nonexpenditure Financing Sources - Transfers-Out			
		11	Other Budgetary Financing Sources						
X		11	Pre	E	5790	Other Financing Sources			Budgetary
X		11	Pre	E	7110	Gains on Disposition of Assets	T		Budgetary
X		11	Pre	E	7180	Unrealized Gains - Investments	T		Budgetary
X		11	Pre	E	7190	Other Gains	T		Budgetary
X		11	Pre	E	7210	Losses on Disposition of Assets	T		Budgetary
X		11	Pre	E	7280	Unrealized Losses - Investments	T		Budgetary
X		11	Pre	E	7290	Other Losses	T		Budgetary
X		11	Pre	E	7500	Distribution of Income - Dividend	T		Budgetary
			Other Financing Sources:						
		12	Donations and Forfeitures of Property						
X		12	Pre	E	5610	Donated Revenue - Nonfinancial Resources	T*		
X		12	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	T*		
X		12	Pre	E	5900	Other Revenue	T		No budgetary impact. Related to forfeitures of properties.
X		12	Pre	E	5909	Contra Revenue for Other Revenue	T		No budgetary impact. Related to forfeitures of properties.
		13	Transfers-in/out Without Reimbursement (+/-)						
X		13	Pre	E	5720	Financing Sources Transferred In Without Reimbursement			
X		13	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			
		14	Imputed Financing From Costs Absorbed by Others						
X		14	Pre	E	5780	Imputed Financing Sources			

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		15	Other (+/-)					
X		15	Pre	E	5790 Other Financing Sources			No budgetary impact.
X		15	Pre	E	5799 Adjustment of Appropriations Used			No budgetary impact.
X		15	Pre	E	5900 Other Revenue	T		Portion associated with nonexchange revenue. Nonbudgetary
X		15	Pre	E	5909 Contra Revenue for Other Revenue	T		Portion associated with nonexchange revenue. Nonbudgetary
X		15	Pre	E	7110 Gains on Disposition of Assets	T		No budgetary impact.
X		15	Pre	E	7180 Unrealized Gains - Investments	T		No budgetary impact.
X		15	Pre	E	7190 Other Gains	T		No budgetary impact.
X		15	Pre	E	7210 Losses on Disposition of Assets	T		No budgetary impact.
X		15	Pre	E	7280 Unrealized Losses - Investments	T		No budgetary impact.
X		15	Pre	E	7290 Other Losses	T		No budgetary impact.
X		15	Pre	E	7500 Distribution of Income - Dividend	T		No budgetary impact.
		16	Total Financing Sources					
X		16			CALC (6..15)			
	X	16			CALC (4..7)			
X		17	Net Cost of Operations (+/-)					
		18	Ending Balances					
X		18			CALC ((3+16) -17)			Should equal the ending amount reported as net position on the balance sheet.
	X	18			CALC (3 + 16)			Should equal the ending amount reported as net position on the balance sheet.

* - By definition, this USSGL account can only have this USSGL attribute value.

Footnotes:

1 - Use attribute values as provided in Section IV, page 17.